ST-108NR
State Form 52873
(R5 / 7-26)

Indiana Department of Revenue

Certificate of Gross Retail or Use Tax Paid on the Purchase of a Motor Vehicle, Recreational Vehicle, or Cargo Trailer For a Nonresident

Seller Information

Name of Dealer			
Dealer's Registered Retail Merchant Certificate (RRMC) Number:			
TID Number (10 digits)	LOC Number (3 digits)		
Dealer's Federal Employer Identification Number (FEIN) (9 digits)	Dealer's License Number (7 digits)		
Address of Dealer	City	State	ZIP Code
Name of Purchaser(s) (individual or entity)	Entity's Federal Employer Identification Number (FEIN) (9 digits)		
Address of Purchaser (individual or entity)	City	State	ZIP Code

Where Vehicle Will Be Titled and Located

City	State	ZIP Code

Vehicle Identification Information of Purchase

Vehicle Identification Number (VIN)	Year	Make	Model

Calculation of Sales/Use Tax

1. Total Selling Price	1.	
2. Trade-in Allowance (like-kind exchanges only)	2.	
3. Amount Subject to Tax (Line 1 minus Line 2)	3.	
4. Amount of Tax Collected (Line 3 multiplied by resident state tax rate from chart)	4.	

Trade in Information

Vehicle Identification Number (VIN)		
Year	Make	Model

The purchaser must sign and complete the affidavit section of this form. Include a photocopy of your driver's license. Failure to complete all items in this section or to provide your driver's license will result in sales tax being charged at the Indiana sales tax rate of 7%.

I certify under penalty of perjury that the above information is true and correct. I certify that the vehicle will be moved to and titled in the jurisdiction listed above no more than thirty (30) days from the date the vehicle is purchased. If this vehicle is physically located in Indiana, is titled in Indiana, or is not both moved to and titled in the jurisdiction listed above thirty-one (31) days from the date of sale, I will be responsible for any Indiana sales and use tax not remitted at the time of purchase, including any interest and penalty authorized by Indiana law.

Signature of Purchaser or authorized agent

Title (if the purchaser is not an individual)

Printed Name of Purchaser or authorized agent

Driver's License Number and State of Issuance of Purchaser or authorized agent (if not listed above)

Instructions for Completing Form ST-108NR

The ST-108NR allows the dealer to indicate the amount of tax collected from the purchaser. The dealer is then required to submit the sales/use tax to the Indiana Department of Revenue on Form ST-103CAR.

If applying for an exemption from the tax for a motor vehicle, recreational vehicle, or cargo trailer to be titled in Indiana, the purchaser and the dealer must complete Form ST-108E and submit it to the license branch at the time of licensing. ST-108E serves as an affidavit of exemption by the purchaser and lists the exemptions available to qualified purchases.

For motor vehicles subject to the annual license tax under IC 6-6-5 if the vehicle was to be used in Indiana, you should use this form for all states. For sales of recreational vehicles and cargo trailers (as defined under IC 6-2.5-5-39), use this form for sales to the following jurisdictions: Arizona, California, Florida, Hawaii, Kentucky, Massachusetts, Michigan, North Carolina, South Carolina, and any foreign country that does not provide an exemption for vehicles to be registered in Indiana. Also use this form for sales of cargo trailers to customers in Kentucky, Maine, and Rhode Island. Sales of recreational vehicles and cargo trailers to all other states outside Indiana are not subject to Indiana sales tax under IC 6-2.5-5-39.

Seller Information

Name of Dealer. Indicate the name of the dealer as it appears on the Registered Retail Merchant Certificate (RRMC).

Dealer's Federal Employer Identification Number (FEIN). Indicate the federal identification number of the dealer, if applicable.

Dealer's License Number. Indicate the dealer's license number (7 digits) as it appears on the Dealer's License Certificate.

Dealer's RRMC Number (same as TID Number - 10 digits + LOC Number - 3 Digits). Indicate the Indiana taxpayer identification number and location number as it appears on the Registered Retail Merchant Certificate. This number must be in the following format: 0001234567-001.

Address of Dealer. Indicate the address of the dealer as it appears on the Registered Retail Merchant Certificate.

Vehicle Identification Information of Purchase

VIN Number. Enter the vehicle ID Number (VIN).

Year. Indicate the year the motor vehicle was manufactured.

Model Name. If a motor vehicle is being sold, indicate the model name for the vehicle.

Calculation of Sales/Use Tax

Total Selling Price. When determining the total selling price, include all delivery, make-ready, repair, or other costs incurred prior to transfer to the buyer. Federal excise tax is NOT included.

Trade-in Allowance. The trade-in allowance exemption applies to like-kind vehicles only. You must also indicate the make, model, year, and VIN number of the trade-in vehicle.

Amount Subject to Tax. Line 1 minus Line 2 results in the amount on which the sales/use tax will be calculated.

Amount of Tax Collected. Line 3 multiplied by resident state tax rate from chart.

Signature Section. For sales of motor vehicles, recreational vehicles, and cargo trailers for which this form is required, failure to sign the ST-108NR will result in the dealer collecting sales tax at the Indiana applicable tax rate.

For assistance, call 317-232-3425, option 5, or email businesstaxcompliance@dor.in.gov.